



FIJI REVENUE AND CUSTOMS SERVICE

GAMBLING TURNOVER TAX ACT 1991

Revised up to 1st August 2021

DISCLAIMER

The Gambling Turnover Tax Act 1991 Revised to 1st August 2021 means other than this purpose. The Fiji Revenue & Customs Service expressly disclaims liability to any person in respect of anything done in reliance of the contents of this Act.

Gambling Turnover Tax Act 1991 (No 49 of 1991)¹ commenced on 1 July 1992, as amended by:

Amending Legislation	Date of Commencement
Fiji Revenue and Customs Authority Act 1998 (No 9 of 1998)	1 January 1999
Gambling Turnover Tax Decree (Budget Amendment) Act 2004 (No 5 of 2004)	1 January 2004
Gambling Turnover Tax Decree (Amendment) Act 2005 (No 5 of 2005)	18 March 2005
Gambling Turnover Tax Decree (Amendment) Promulgation 2007 (No 16 of 2007)	1 January 2007
Gambling Turnover Tax (Budget Amendment) Promulgation 2007 (No 43 of 2007)	1 January 2008
Gambling Turnover Tax (Amendment) Decree 2009 (No 35 of 2009)	14 August 2009
Tax Administration Decree 2009 (No 50 of 2009)	ss 61-67: has not commenced; remainder: 1 January 2010
Revised Edition of the Laws (Consequential Amendments) Act 2016 (No 31 of 2016)	1 December 2016
Tax Administration (Budget Amendment) Act 2017 (No 27 of 2017)	1 August 2017
Fiji Revenue and Customs Authority (Budget Amendment) Act 2017 (No 38 of 2017)	1 August 2017
Gambling Turnover Tax (Budget Amendment) Act 2021 (No 17 of 2021)	1 August 2021

[Section 1] Short title and commencement

- (1) This Act may be cited as the Gambling Turnover Tax Act 1991.
- (2) This Act shall come into force on 1 July 1992.

[Section 2] Interpretation

- (1) In this Act unless the context otherwise requires—

accountable person means a person responsible for the collection of tax under section 4 being the person licensed under the Gaming Act 2009 to provide the gambling service in question;

[def am Decree 35 of 2009 s 2, effective 14 August 2009]

CEO means the chief executive officer of the Fiji Revenue and Customs Service under section 27 of the Fiji Revenue and Customs Service Act 1998;

[def subst Act 31 of 2016 s 92, effective 1 December 2016; am Act 38 of 2017 s 7, effective 1 August 2017]

gambling service means a service consisting of a gaming activity which is licensed under the Gaming Act 2009;

[def insrt Decree 35 of 2009 s 2, effective 14 August 2009]

prescribed gambling service

[def rep Decree 35 of 2009 s 2, effective 14 August 2009]

State means the Government of the Republic of Fiji; and

tax means tax imposed under section 3.

- (2) For the purposes of the application of this Act in relation to—

- a) the acceptance of a bet; or
- b) the provision of a ticket, the stake money in relation to that bet, or unless the CEO determines, the price of that ticket, shall be deemed to be the consideration payable in respect of the gambling service by the acceptance of that bet or the provision of that ticket.

[subs (2) am Decree 35 of 2009 s 2, effective 14 August 2009 ; Act 31 of 2016 s 92, effective 1 December 2016]

[Section 3] Levy of tax

Subject to this Act, there shall be levied and paid a tax at the rates set out in the Schedule on the value of any consideration paid or payable by a person in respect of the provision to that person of a gambling service.

[s 3 am Decree 35 of 2009 s 3, effective 14 August 2009, amended by Act 17 of 2021, s2, effective 1 August 2021]

[Section 4] Liability for tax

Tax levied under section 3 is payable by the person to whom the gambling service is provided and shall be collected from that person by the person licensed under the Gaming Act 2009 to provide the gambling service.

[s 4 am Decree 35 of 2009 s 4, effective 14 August 2009]

[Section 5] Payment of tax and returns

(1) Subject to subsection (2), an accountable person shall within 7 days after the last day of each month—

- a) pay to the CEO the amount of tax due and payable in respect of the gambling services provided by him or her during that week; and
- b) make and send to the CEO a return, in such form as is approved by the CEO, setting forth such particulars of the transactions in relation to the gambling services provided by him or her during that week as the CEO requires for the purposes of this Act.

[subs (1) am Promulgation 43 of 2007 s 2, effective 1 January 2008; Decree 35 of 2009 s 5 effective 14 August 2009 ; Act 31 of 2016 s 92, effective 1 December 2016]

(2) The CEO may, by notice in writing to an accountable person, require that tax due and payable in relation to the gambling services provided by that person to be paid at such interval of less than one month as is specified in the notice, in which case any tax due and payable shall be paid within 14 days after the expiry of that lesser period.

[subs (2) am Decree 35 of 2009 s 5, effective 14 August 2009 ; Act 31 of 2016 s 92, effective 1 December 2016]

(3)

[subs (3) rep Decree 50 of 2009 s 117, effective 1 January 2010]

(4)

[subs (4) rep Decree 50 of 2009 s 117, effective 1 January 2010]

(5)

[subs (5) rep Decree 50 of 2009 s 117, effective 1 January 2010]

[Section 6] Accountable persons to register with CEO

(1) Subject to subsection (2), every person who carries on or is about to carry on any trade, business, profession or vocation in respect of which he or she is or will be an accountable person, shall on or before 1 July 1992, or within 30 days of the commencement of that trade, business, profession or vocation, whichever is the later date, register with the CEO—

- a) his or her name and address;

- b) the names and addresses of his or her partners and associates, if any, indicating the precedent partner; and in the case of a company, the names and addresses of the directors of the company;
- c) the trade or business name where the trade, business, profession or vocation is carried on under a name or style other than his or her own name; and
- d) the place and address, if any, where he or she carries on or intends to carry on his or her trade, business, profession or vocation; and in the case of a company, the location and address of the registered office.

[subs (1) am Act 31 of 2016 s 92, effective 1 December 2016]

(2) It shall be deemed to be sufficient compliance with subsection (1) if, in the case of a partnership, the precedent partner, and in the case of a body of persons, the manager or other principal officer, effects the registration of that partnership or body of persons.

(3) For the purposes of this section, “precedent partner” in relation to a partnership, means the partner who, of the partners resident in Fiji—

- a) is first named in the agreement of partnership;
- b) if there is no agreement, is named singly or with precedence over the other partners in the usual name of the partnership; or
- c) is the precedent active partner if the partner named with precedence is not an active partner, and,

where no partner is resident in Fiji, means the attorney, agent, manager or factor of the partnership resident in Fiji.

(4) Notwithstanding subsection (1), a person who is registered under the Turnover Tax (Miscellaneous Services) Act 1983 shall be deemed to have been registered under this section as if that Act were still in force and not repealed.

(5) An accountable person who fails to apply for registration when and as required under subsection (1) is guilty of an offence punishable by a fine not exceeding \$25,000.

[subs (5) am Act 27 of 2017 s 24, effective 1 August 2017]

[s 6 am Act 31 of 2016 s 92, effective 1 December 2016]

[Section 7] Summary of turnover

(1) Subject to subsection (2), on or before the last day of February of the year next following a year in which tax was collected by an accountable person, that person shall deliver personally, or send by post, to the CEO a summary in duplicate, in a form approved by the CEO, containing the following particulars—

- a) the name and address of the accountable person;
- b) the gross amount of all considerations paid or payable to him or her in respect of the provision of gambling services during the year immediately preceding that during which the summary is, under this section, required to be delivered or sent; and
- c) the total amount of tax collected by him or her during the last mentioned year in accordance with section 4.

[subs (1) am Decree 35 of 2009 s 6, effective 14 August 2009 ; Act 31 of 2016 s 92, effective 1 December 2016]

(2) On the cessation of business by an accountable person, the CEO may require that person to deliver or send the summary within such time as the CEO may specify.

[subs (2) am Act 31 of 2016 s 92, effective 1 December 2016]

(3)

[subs (3) rep Decree 50 of 2009 s 117, effective 1 January 2010]

(4)

[subs (4) rep Decree 50 of 2009 s 117, effective 1 January 2010]

[Section 8] Access to documents and premises (Repealed)

[s 8 rep Decree 50 of 2009 s 117, effective 1 January 2010]

[Section 8A] Application of the Income Tax Act 1974(Repealed)

[s 8A rep Decree 50 of 2009 s 117, effective 1 January 2010]

[Section 9] Compounding of offences(Repealed)

[s 9 rep Decree 50 of 2009 s 117, effective 1 January 2010]

[Section 10] Refunds

(1) Where an accountable person satisfies the CEO that an amount of tax paid by that person to the CEO exceeds the amount that was properly payable, the excess shall be refunded to that accountable person, provided that no refund shall be made under this subsection after the expiration of the period of 3 years immediately after the end of the month in which the gambling services were provided by that accountable person, unless written application for the refund is made by or on behalf of that person before the expiration of the period.

[subs (1) am Decree 35 of 2009 s 8, effective 14 August 2009 ; Decree 50 of 2009 s 117, effective 1 January 2010 ; Act 31 of 2016 s 92, effective 1 December 2016]

(2)

[subs (2) rep Decree 50 of 2009 s 117, effective 1 January 2010]

(3)

[subs (3) rep Act 31 of 2016 s 92, effective 1 December 2016]

[Section 11] Tax held by accountable person deemed to be held in trust for the State (Repealed)

[s 11 rep Decree 50 of 2009 s 117, effective 1 January 2010]

[Section 12] Exercise of powers of Commissioner by other officers (Repealed)

[s 12 rep Decree 50 of 2009 s 117, effective 1 January 2010]

[Section 13] Regulations

The Minister may make regulations, not inconsistent with this Act, for the better carrying into effect of this Act.

SCHEDULES

SCHEDULE 1 (Repealed)

(Section 2) - Prescribed Gambling Service

[Sch 1 rep Decree 35 of 2009 s 9, effective 14 August 2009]

SCHEDULE
(Section 3)

RATE OF GAMBLING TURNOVER TAX

On the value of consideration paid or payable by a person in respect of the provision to that person of a gambling service, the rate of Gambling Turnover Tax payable is 15%.